IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTIETH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 12475 of 2004

Between:

M/s Kanyaka Parameswari Rice & Dall Mill, Narasaraopeta, Guntur District,
re. by its Partner Palvadi Satya Srinivasa Rao, S/o Adinarayana, aged 39 years.

..... PETITIONER

AND

1 The Commercial Tax Officer, Narasaraopeta, Guntur District.
2 The Comissioner of Commercial Taxes, Excise & Commercial Complex Building, M.J. Road, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of Mandamus declaring the judgment of the Sales Tax Appellate Tribunal in the case of Satyanarayana Traders Vs State of Andhra Pradesh reported in 34 APSTJ 153 as illegal, improper, incorrect as also contrary to the dictum laid down by this Honourable High Court reported in 29 APSTJ 227, 21 APSTJ 21, 6 APSTJ 258, 53 STC 267 & 28 APSTJ 21 and also violative of Article 227 of the Constitution of India and contrary to the provisions of Section 8-A (1) under the CST ACT, 1956 read with Rule 6 (1) (1) of the APGST Rules, 1957 as also to further declare the Circular instructions of the learned Commissioner of Commercial Taxes, the second respondent herein in CCT's Ref.No.AII(2)/18/2003, dated 24-2-2003 and CCT's Enforcement Ref.No. DII/51/2003, dated 10-3-2003 as illegal, arbitrary and improper and consequently to set aside the impugned proceedings of the Commercial Tax Officer, Narasaraopeta dated 27-4-2004 in G.I.No. 16449/2001-02 as illegal without jurisdiction and without authority of law in the teeth of the law laid down by this Honourable Court in the above mentioned cases violative of principles of natural justice and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR, Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J).

It is submitted by the learned Counsel for the parties that the controversy in this case is covered by an earlier judgment of a Division Bench of this Court in Writ Petition No.5487 of 2004 and batch. Following the same judgment, we direct that the matter shall be covered by the judgment in W.P.No.5487 of 2004 and batch.

Writ Petition is accordingly disposed of. No costs.

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(Bilal Nazki, J)

20th July, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 The Commercial Tax Officer, Narasaraopeta, Guntur District.
2 The Comissioner of Commercial Taxes, Excise & Commercial Complex Building, M.J. Road, Nampally, Hyderabad.

3 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court

buildings, Hyderabad (O.U.T).

4 Two C.D. copies.